

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
LEGACY, SUCCESSION AND ESTATES
LIST OF LEGATEES

STEP 1 Please Print or Type	DECEDENT'S LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEDENT'S SSN		DATE OF DEATH	
	DOMICILE AT DATE OF DEATH: STREET		CITY/TOWN		STATE	ZIP CODE	APPLICABLE NH COUNTY		NH PROBATE NUMBER
	EXECUTOR'S LAST NAME		FIRST NAME		MIDDLE INITIAL		EXECUTOR'S SSN OR FEIN		
	EXECUTOR'S ADDRESS: STREET		CITY/TOWN		STATE		ZIP CODE		
STEP 2 Type of Filing	<input type="checkbox"/> INITIAL <input type="checkbox"/> AMENDED								
STEP 3 Legatees	Name of Legatees		Address of Legatees			Age	Relationship to Decedent	Was legatee living at time of decedent's death?	
								YES	NO
	If you need additional space to list more legatees, please attach a supplemental schedule to this form.								
STEP 4 Surviving Spouse or Heirs-at- Law	Name of Surviving Spouse or Heirs-at-Law		Address of Spouse or Heirs-at-Law			Age	Relationship to Decedent		
STEP 5 NH Tax Obligations	Are you required to file a Legacy & Succession Tax return?(See instructions)					Yes <input type="checkbox"/>	No <input type="checkbox"/>		
	Are you required to file a New Hampshire Estate Tax return? (See instructions)					Yes <input type="checkbox"/>	No <input type="checkbox"/>		
STEP 6 Signatures	Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.								

FOR DRA USE ONLY

SIGNATURE OF EXECUTOR

DATE

SIGNATURE OF PAID PREPARER IF OTHER THAN EXECUTOR

DATE

DATE OF EXECUTOR'S APPOINTMENT

PREPARER'S TAX IDENTIFICATION NUMBER

DATE OF EXECUTOR'S BOND

PREPARER'S ADDRESS

CITY/TOWN, STATE & ZIP CODE

Mail in Duplicate to:
Applicable County Probate Office
of the decedent's residence.
See instructions for address.

LEGACY, SUCCESSION AND ESTATES

LIST OF LEGATEES

INSTRUCTIONS

WHO MUST FILE	Form AU-101 must be filed by the executor named in the Will. Note: When there is no Will, Form AU-101-A must be filed.																									
WHEN TO FILE	This form must be filed at the time of the filing for estate administration.																									
WHERE TO FILE	<p>MAIL IN DUPLICATE TO: THE APPLICABLE COUNTY REGISTER OF PROBATE COURT at the county in which the decedent was a resident at the time of death. Out of state decedents must file at the APPLICABLE COUNTY PROBATE COURT where the real estate is located in New Hampshire.</p> <table border="0"> <tr> <td>Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343</td> <td>Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700</td> <td>Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789</td> </tr> <tr> <td>Carroll County Probate Court PO Box 0419 Ossipee, NH 03864</td> <td>Hillsborough County Probate Court PO Box P Nashua, NH 03061</td> <td>Strafford County Probate Court County Farm Road, PO Box 799 Dover, NH 03821-0799</td> </tr> <tr> <td>Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499</td> <td>Merrimack County Probate Court 163 North Main Street Concord, NH 03301</td> <td>Sullivan County Probate Court PO Box 417 Newport, NH 03773</td> </tr> <tr> <td>Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584</td> <td></td> <td></td> </tr> </table> <p style="text-align: center;">FASCIMILE FORMS ARE NOT ACCEPTED</p>	Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343	Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700	Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789	Carroll County Probate Court PO Box 0419 Ossipee, NH 03864	Hillsborough County Probate Court PO Box P Nashua, NH 03061	Strafford County Probate Court County Farm Road, PO Box 799 Dover, NH 03821-0799	Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499	Merrimack County Probate Court 163 North Main Street Concord, NH 03301	Sullivan County Probate Court PO Box 417 Newport, NH 03773	Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584															
Belknap County Probate Court PO Box 1343 Laconia, NH 03247-1343	Grafton County Probate Court RR #1 Box 65-C North Haverhill, NH 03774-9700	Rockingham County Probate Court PO Box 789 Kingston, NH 03848-0789																								
Carroll County Probate Court PO Box 0419 Ossipee, NH 03864	Hillsborough County Probate Court PO Box P Nashua, NH 03061	Strafford County Probate Court County Farm Road, PO Box 799 Dover, NH 03821-0799																								
Cheshire County Probate Court 12 Court Street Keene, NH 03431-3499	Merrimack County Probate Court 163 North Main Street Concord, NH 03301	Sullivan County Probate Court PO Box 417 Newport, NH 03773																								
Coos County Probate Court 55 School Street, Suite 104 Lancaster, NH 03584																										
STEP 1	Type or print the name of the decedent, decedent's social security number, the date of death, the domicile of decedent at date of death, applicable NH county and the NH probate number. Type or print the Executor's name, social security number or federal employer identification number and address.																									
STEP 2	Check the appropriate box to indicate whether this is an initial or amended filing.																									
STEP 3	Type or print the name of each legatee named in the Will, address, age and the relationship to the decedent. Indicate by checking yes or no whether the legatee was living at the time of the decedent's death.																									
STEP 4	Type or print the name, address, age and the relationship to decedent of the surviving spouse or the heirs-at-law other than those named in the Will and already listed under STEP 2.																									
STEP 5	Indicate if you are required to file either or both a New Hampshire Legacy & Succession Tax return or Estate Tax return by marking yes or no in the proper box. See both "who must file" sections below.																									
STEP 6	This form must be signed in ink and dated by the Executor. Indicate the dates of the Executor's appointment and bond. If completed by a paid preparer, the preparer must also sign in ink and date the form.																									
WHO MUST FILE A LEGACY AND SUCCESSION TAX RETURN	<p>The executor or administrator must file a LEGACY and SUCCESSION TAX RETURN for the estate of a decedent if a tax liability occurs. A tax liability occurs when a bequest, joint transfer, trust, transfer within two years of death or the rest and residue is granted to a taxable legatee or heir. You are only required to file a Form DP-145 tax return if there is a taxable legatee(s) or heir(s). The following table lists taxable and non-taxable legatees or heirs:</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>NON-TAXABLE LEGATEES/HEIRS-AT-LAW</p> <ul style="list-style-type: none"> Mother/Father Grandmother/Grandfather Son/Daughter Stepson/Stepdaughter (current marriage) Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority) Husband/Wife Common Law Spouse (decreed under RSA 457:39) Grandson/Granddaughter Step grandson/Step granddaughter (current marriage) Step great grandson/Step great granddaughter (current marriage) Daughter-in-Law/Son-in-Law (if not remarried) Care of cemetery lot in NH City or Town for public, municipal purposes Public Charities [IRS 501 C (3)] Child living in homestead for 10 consecutive years prior to his/her 15th birthday </td> <td style="vertical-align: top;"> <p>TAXABLE LEGATEES/HEIRS-AT-LAW</p> <ul style="list-style-type: none"> Brother/Sister Aunt/Uncle Niece/Nephew Cousin Mother-in-Law/Father-in-Law Daughter-in-Law/Son-in-Law (if remarried) Divorced Wife/Divorced Husband Non-Blood Relative Friends Neighbors Anyone Not Listed in the Non-Taxable Column </td> </tr> </table> <p style="text-align: right;">Refer to RSA 86:6 for further clarification</p>	<p>NON-TAXABLE LEGATEES/HEIRS-AT-LAW</p> <ul style="list-style-type: none"> Mother/Father Grandmother/Grandfather Son/Daughter Stepson/Stepdaughter (current marriage) Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority) Husband/Wife Common Law Spouse (decreed under RSA 457:39) Grandson/Granddaughter Step grandson/Step granddaughter (current marriage) Step great grandson/Step great granddaughter (current marriage) Daughter-in-Law/Son-in-Law (if not remarried) Care of cemetery lot in NH City or Town for public, municipal purposes Public Charities [IRS 501 C (3)] Child living in homestead for 10 consecutive years prior to his/her 15th birthday 	<p>TAXABLE LEGATEES/HEIRS-AT-LAW</p> <ul style="list-style-type: none"> Brother/Sister Aunt/Uncle Niece/Nephew Cousin Mother-in-Law/Father-in-Law Daughter-in-Law/Son-in-Law (if remarried) Divorced Wife/Divorced Husband Non-Blood Relative Friends Neighbors Anyone Not Listed in the Non-Taxable Column 																							
<p>NON-TAXABLE LEGATEES/HEIRS-AT-LAW</p> <ul style="list-style-type: none"> Mother/Father Grandmother/Grandfather Son/Daughter Stepson/Stepdaughter (current marriage) Legally Adopted Son/Legally Adopted Daughter (before reaching the age of majority) Husband/Wife Common Law Spouse (decreed under RSA 457:39) Grandson/Granddaughter Step grandson/Step granddaughter (current marriage) Step great grandson/Step great granddaughter (current marriage) Daughter-in-Law/Son-in-Law (if not remarried) Care of cemetery lot in NH City or Town for public, municipal purposes Public Charities [IRS 501 C (3)] Child living in homestead for 10 consecutive years prior to his/her 15th birthday 	<p>TAXABLE LEGATEES/HEIRS-AT-LAW</p> <ul style="list-style-type: none"> Brother/Sister Aunt/Uncle Niece/Nephew Cousin Mother-in-Law/Father-in-Law Daughter-in-Law/Son-in-Law (if remarried) Divorced Wife/Divorced Husband Non-Blood Relative Friends Neighbors Anyone Not Listed in the Non-Taxable Column 																									
WHO MUST FILE AN ESTATE TAX RETURN	<p>The executor or administrator must file a Form NH-706 Estate Tax Return if:</p> <p>A resident decedent has a total gross estate of \$600,000 or more, prior to and through 1997, and files a Federal Form 706; or a resident decedent has a total gross estate of \$625,000 or more through 1998 and files a Federal Form 706 (See chart below for other years); or a non-resident decedent owns real estate and/or tangible personal property in NH and files a Federal Form 706.</p> <table border="0"> <tr> <td><u>Calendar Year</u></td> <td><u>Credit Amount</u></td> <td><u>Calendar Year</u></td> <td><u>Credit Amount</u></td> <td></td> </tr> <tr> <td>1998</td> <td>\$ 625,000</td> <td>2002 & 2003</td> <td>\$ 700,000</td> <td>IRC Section: 2035</td> </tr> <tr> <td>1999</td> <td>\$ 650,000</td> <td>2004</td> <td>\$ 850,000</td> <td>Effective Date 8/5/97</td> </tr> <tr> <td>2000</td> <td>\$ 675,000</td> <td>2005</td> <td>\$ 950,000</td> <td>RSA 87:1</td> </tr> <tr> <td>2001</td> <td>\$ 675,000</td> <td>2006</td> <td>\$ 1,000,000</td> <td></td> </tr> </table>	<u>Calendar Year</u>	<u>Credit Amount</u>	<u>Calendar Year</u>	<u>Credit Amount</u>		1998	\$ 625,000	2002 & 2003	\$ 700,000	IRC Section: 2035	1999	\$ 650,000	2004	\$ 850,000	Effective Date 8/5/97	2000	\$ 675,000	2005	\$ 950,000	RSA 87:1	2001	\$ 675,000	2006	\$ 1,000,000	
<u>Calendar Year</u>	<u>Credit Amount</u>	<u>Calendar Year</u>	<u>Credit Amount</u>																							
1998	\$ 625,000	2002 & 2003	\$ 700,000	IRC Section: 2035																						
1999	\$ 650,000	2004	\$ 850,000	Effective Date 8/5/97																						
2000	\$ 675,000	2005	\$ 950,000	RSA 87:1																						
2001	\$ 675,000	2006	\$ 1,000,000																							
NEED HELP or FORMS	<p>Call the New Hampshire Department of Revenue Administration, Audit Division at (603) 271-2580, Monday through Friday, 8:00 am - 4:30 pm. All written correspondence to the Department should include the name of the estate, federal employer identification number or social security number, the name of the contact person, and a day time telephone number. To obtain additional forms or forms not contained in this booklet, please call (603) 271-2192. Copies of the state tax forms may also be obtained from our web site at www.state.nh.us/revenue, by coming to the Department of Revenue Administration, 45 Chenell Drive, Concord, NH 03301 or by visiting any of the 21 State Depository Libraries located throughout the State.</p>																									